Department of Revenue Services
State of Connecticut
PO Box 5030
Hartford CT 06102-5030
(Rev. 12/02)

Form OP-383
Motor Vehicle Rental Surcharge
Annual Report

▶ For Period Ending

▶ Connecticut Tax Registration Number

General Instructions

1. This report must be postmarked on or before February 15, 2003, *even if no surcharge is due or if no rentals were made.*
2. If surcharge is due, make check payable to: **Commissioner of Revenue Services.**
3. Be sure to include your CT Tax Registration Number on your check.
4. You must attach *Schedule A* to your report.
5. For more information, see **Policy Statement 2002(5),** *The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge.*

For DRS Use Only

Please Enter Any Changes to
Your Name or Address Below:

New Trade Name:

New Mailing Address:

❑ *Please check if the change applies to both the mailing and physical address.*

New Physical Location (PO Box Not Acceptable)

Check: ❑ *Schedule A attached*

1. Total amount actually received from rentals subject to surcharge *(Schedule A, Line 1)* ▶	1.		
2. Total surcharge actually collected on rentals subject to surcharge *(Schedule A, Line 2)* ▶	2.		
3. Personal property tax actually paid to Connecticut municipalities on rental vehicles *(Schedule A, Line 3)* ▶	3.		
4. Licensing, titling, and registration fees actually paid to Connecticut Department of Motor Vehicles *(Schedule A, Line 4)* ▶	4.		
5. Add Line 3 and Line 4 ▶	5.		
6. Subtract Line 5 from Line 2. (Do not enter an amount less than zero.) ▶	6.		
7. For late payment of surcharge, see instructions on reverse. **Penalty** ▶ _____ + **Interest** ▶ _____ =	7.		
8. Total amount due *(Add Line 6 and Line 7)* ▶	8.		

If this business has changed ownership, enter the name and address of the new owners and the date sold.

Name   Address   Date Sold

Enter last date of liability if you are no longer liable for this surcharge. _____   Check here if this is your final return. ❑

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature   Title   Date

Paid Preparer's Signature   Paid Preparer's Address   Date

Form OP-383 Instructions

Important: 2002 Conn. Pub. Acts 70, §85 amended Conn. Gen. Stat. §12-692 to make the motor vehicle rental surcharge **also applicable to the rental of any rental truck.** See **Policy Statement 2002(5)**, *The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge,* for more information.

Filing Instructions

Send **Form OP-383**, *Motor Vehicle Rental Surcharge Annual Report*, and *Schedule A* to the Department of Revenue Services (DRS) on or before February 15, 2003.

Complete *Schedule A* first and enter the information as instructed on the appropriate lines of **Form OP-383**.

Keep a copy of **Form OP-383,** *Schedule A*, and supporting documentation related to property taxes, registration, and titling fees actually paid during calendar year 2002 for at least 3 years.

Penalty and Interest
In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month computed from the statutory due date to the date of payment.

Late Payment Penalty: If tax is due, the penalty for underpayment of tax is 15% (.15) of the amount due or $50, whichever is greater.

Late Filing Penalty: If no tax is due, DRS may impose a $50 penalty for the late filing of any return or report that is required by law to be filed.

Schedule A Instructions

Column A: Enter the vehicle identification number of each private passenger vehicle that you used for rental purposes during calendar year 2002 and of each rental truck that you used for rental purposes during the last six months of calendar year 2002. For each vehicle, enter the appropriate information in Columns B, C, D, E, and F.

Column B: Enter the town code (from the back of *Schedule A*) for the Connecticut municipality to which personal property taxes were actually paid during calendar year 2002 on the private passenger vehicle or rental truck.

Column C: Enter the amount subject to the motor vehicle rental surcharge you actually received from rental of the private passenger vehicle during calendar year 2002 or from the rental of the rental truck during the last six months of calendar year 2002. Enter the total of Column C on **Form OP-383**, Line 1.

Column D: Enter the motor vehicle rental surcharge you actually collected on rentals of the private passenger vehicle during calendar year 2002 or on rentals of the rental truck during the last six months of calendar year 2002. This amount should equal 3% (.03) of the amount entered in Column C. Enter the total of Column D on **Form OP-383**, Line 2.

Column E: If you own the private passenger vehicle or rental truck, enter the personal property taxes you actually paid during calendar year 2002 to the Connecticut municipality identified in Column B. If you do not own the private passenger vehicle or rental truck but lease it from another person for rental purposes, and the lease requires you to pay those property taxes on the vehicle to that other person, enter the personal property taxes you actually paid during calendar year 2002 to that other person. Enter the total of Column E on **Form OP-383**, Line 3.

Column F: If you own the private passenger vehicle or rental truck, enter the registration and titling fees you actually paid during calendar year 2002 to the Connecticut Department of Motor Vehicles. If you do not own the private passenger vehicle or rental truck but lease it from another person for rental purposes, and the lease requires you to pay those registration and titling fees on the vehicle to that other person, enter the registration and titling fees you actually paid during calendar year 2002 to that other person. Enter the total of Column F on **Form OP-383**, Line 4.

Motor Vehicle Rental Surcharge
Town Code List

Find the applicable town code below and enter that town code number on *Schedule A*, Column B. Mail *Schedule A* to DRS with **Form OP-383**, *Motor Vehicle Rental Surcharge Annual Report.*

Town Code No.	Town Name	Town Code No.	Town Name	Town Code No.	Town Name
1	Andover	58	Griswold	115	Prospect
2	Ansonia	59	Groton	116	Putnam
3	Ashford	60	Guilford	117	Redding
4	Avon	61	Haddam	118	Ridgefield
5	Barkhamsted	62	Hamden	119	Rocky Hill
6	Beacon Falls	63	Hampton	120	Roxbury
7	Berlin	64	Hartford	121	Salem
8	Bethany	65	Hartland	122	Salisbury
9	Bethel	66	Harwinton	123	Scotland
10	Bethlehem	67	Hebron	124	Seymour
11	Bloomfield	68	Kent	125	Sharon
12	Bolton	69	Killingly	126	Shelton
13	Bozrah	70	Killingworth	127	Sherman
14	Branford	71	Lebanon	128	Simsbury
15	Bridgeport	72	Ledyard	129	Somers
16	Bridgewater	73	Lisbon	130	Southbury
17	Bristol	74	Litchfield	131	Southington
18	Brookfield	75	Lyme	132	South Windsor
19	Brooklyn	76	Madison	133	Sprague
20	Burlington	77	Manchester	134	Stafford
21	Canaan	78	Mansfield	135	Stamford
22	Canterbury	79	Marlborough	136	Sterling
23	Canton	80	Meriden	137	Stonington
24	Chaplin	81	Middlebury	138	Stratford
25	Cheshire	82	Middlefield	139	Suffield
26	Chester	83	Middletown	140	Thomaston
27	Clinton	84	Milford	141	Thompson
28	Colchester	85	Monroe	142	Tolland
29	Colebrook	86	Montville	143	Torrington
30	Columbia	87	Morris	144	Trumbull
31	Cornwall	88	Naugatuck	145	Union
32	Coventry	89	New Britain	146	Vernon
33	Cromwell	90	New Canaan	147	Voluntown
34	Danbury	91	New Fairfield	148	Wallingford
35	Darien	92	New Hartford	149	Warren
36	Deep River	93	New Haven	150	Washington
37	Derby	94	Newington	151	Waterbury
38	Durham	95	New London	152	Waterford
39	Eastford	96	New Milford	153	Watertown
40	East Granby	97	Newtown	154	Westbrook
41	East Haddam	98	Norfolk	155	West Hartford
42	East Hampton	99	North Branford	156	West Haven
43	East Hartford	100	North Canaan	157	Weston
44	East Haven	101	North Haven	158	Westport
45	East Lyme	102	North Stonington	159	Wethersfield
46	Easton	103	Norwalk	160	Willington
47	East Windsor	104	Norwich	161	Wilton
48	Ellington	105	Old Lyme	162	Winchester
49	Enfield	106	Old Saybrook	163	Windham
50	Essex	107	Orange	164	Windsor
51	Fairfield	108	Oxford	165	Windsor Locks
52	Farmington	109	Plainfield	166	Wolcott
53	Franklin	110	Plainville	167	Woodbridge
54	Glastonbury	111	Plymouth	168	Woodbury
55	Goshen	112	Pomfret	169	Woodstock
56	Granby	113	Portland		
57	Greenwich	114	Preston		

Motor Vehicle Rental Surcharge
Schedule A

Computation of Net Amount of Surcharge Due for Each Private Passenger Vehicle Rented During Calendar Year 2002 or For Each Rental Truck Rented During the Last Six Months of Calendar Year 2002.

Each rental company (other than a person, firm, or corporation that is licensed or required to be licensed under Conn. Gen. Stat. §14-52 as a new car dealer, used car dealer, repairer, or limited repairer) must complete this schedule to report each private passenger motor vehicle that was rented in Connecticut to a lessee during calendar year 2002 and each rental truck that was rented in Connecticut to a lessee during the last six months of calendar year 2002. The motor vehicle rental surcharge is imposed on each private passenger motor vehicle or rental truck rented in Connecticut to a lessee by a rental company for a period of less than 31 days. See the *Schedule A Instructions* on the back of **Form OP-383** before you complete this schedule.

Make additional copies of this schedule as needed. Mail this schedule to DRS with **Form OP-383**, *Motor Vehicle Rental Surcharge Annual Report.*

A	B	C	D	E	F
Vehicle Identification Number	Town Code (See back of Schedule A) for Connecticut town to which personal property taxes were actually paid during 2002	Amount actually received during 2002 from rentals subject to surcharge	Surcharge actually collected during 2002 on rentals subject to surcharge	Personal property taxes actually paid during 2002	Licensing, titling, and registration fees actually paid during 2002
1. Total of Column C: (Enter on **Form OP-383**, Line 1)					
2. Total of Column D: (Enter on **Form OP-383**, Line 2)					
3. Total of Column E: (Enter on **Form OP-383**, Line 3)					
4. Total of Column F: (Enter on **Form OP-383**, Line 4)					

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